

MANY WANT RATES CUT Appeals From New Assessment Made.

THE Tax Appeal Court was organized yesterday at the office of Mr. C. Bolte, one of its members, in Merchant street, and plans made for getting down to business at once. Pursuant to the plans agreed to, the first regular meeting of the board will be held Monday afternoon, the session beginning at 1:30 o'clock. The court will sit in an improvised room, screened off from the Ewa hallway of the courthouse, so that the records which will be called into evidence may be close at hand.

Judge Wilcox presided at the session of the court, the other members, Mr. C. Bolte and E. C. Winston being present. In addition, Treasurer Wright, Tax Assessor Pratt and Attorney W. O. Smith were in attendance. Mr. Smith is the attorney for the tax assessor, and was heard in the making of arrangements for the conduct of the business of the body. He made the suggestion as to the location of the court, saying that there would perhaps be appeals from the decisions of the court, which would necessitate the making up of a record for the Supreme Court, and so there should be introduced the original documents from which the evidence upon which the assessments were made, was drawn. This could be done with rapidity if the court sat at a convenient distance from the offices of the assessor and register, where the papers are held. He advised that some report be made of the evidence offered so that the record which is sent up may be complete.

Assessor Pratt said that there would be necessary a cart load of books. In the presentation of the cases, and that it would be wise to hold the sessions where there would be as little delay as possible. As to the meeting place, he said there would be all the necessary supplies on hand, with tables and desks, and the screening off of the end of the hallway, would make the room one where there would be few interruptions. Mr. Bolte said he had thought there would be little necessary beside a map of Honolulu, and that his office could be used, but he was ready to agree to the location. On motion of Mr. Winston the hall was agreed to as a meeting place, and the time set for the sittings to commence, at Monday.

Upon the suggestion of Mr. Smith it was decided that notice should be given to all persons who had perfected an appeal to the court, to be present at the time and place mentioned, so that there would be no delay in the settlement of each appellant, and the court would be able to know who was to appear before it. Assessor Pratt said that there were five cases ready for the consideration of the court, in so far as the tax office was concerned. These are the following: The estate of A. A. Carnell, M. S. Grisham & Co., Mrs. F. C. Bickerton, Lady Mary H. Graeme and Mrs. A. Gray. Of these, the second named is for merchandise, the others being for real estate assessments. It was the decision of the court that the five cases should be called upon the completion of the call of the calendar, and that notices should be given them as to other cases in which the government was ready to appear.

Judge Stanley appeared for several of the persons and estates which have made appeals, and said that he would be ready upon proper notice to go on with the matters in which he was to take part. Mr. Smith informed the court that he would not appear in the matter of the Bishop Estate, as he is one of the trustees.

The assessor had with him the list of the appellants and the data as to the previous assessments, the amounts of present valuation, and the sum appealed from by the owner. The list contains the names of eighty-nine persons and firms, but the assessor stated that he had hopes of speedy settlement in many cases. In the matter of Mr. Magoon, he said, the attorney was absent from the city, and his representative, Mr. Wendenburg, had filed the appeals for the purpose of protecting any rights his principal might wish to exercise. In other cases the expectation of the assessor was that there would be no objection made when due consideration was given. The appeals run all the way from \$1,000 to \$500,000, as in the case of the Ewa Plantation Company.

KAWAIAHAO'S OLD ORGAN

(Continued from Page 1.)

been organist for St. Andrew's Cathedral. During the term of Mr. Atkinson as organist there were many notable concerts, in which Queen Liliuokalani, Likelihi and others of the royalty participated. A splendid choir was organized, and the tones of the old organ mingled with the subdued voices of the singers at the funeral of King Lunalilo and of the beautiful and beloved Queen Kapiolani.

One of the most notable occasions for which the organ played was the celebration in 1870 of the semi-centennial anniversary of the arrival of the American Board of Missions in the Hawaiian Islands. A number of famous representatives of the Board came out from Boston, and there was a joyous time for several days, elaborate musical programs being given at the church, interspersed with special sermons and lectures by the visiting and established ministers, and succeeded by big luau in the grounds around the church.

Prof. Henry Berger followed Mr. Atkinson as organist, and kept the post until a short time ago, being succeeded by Miss Hattie Ayau, who was the last organist on the old organ, and who will be the first on the new.

Music for the funerals of King Lunalilo, Queen Emma, Queen Dowager Kapiolani and Princess Kaiulani was

MRS. SAMUEL PARKER'S BODY IS NOW LYING IN STATE



(Photo by Williams.)
The Late Mrs. Samuel Parker.

SURROUNDED by hundreds of those she loved, honored by the highest and lowliest of her native land, the remains of Mrs. Samuel Parker were returned to Hawaii by the steamer Peru yesterday morning. The ship came to port with flags at half-mast. On the dock were gathered many friends, but they did not exceed the humblest of the workers on the docks, in their display of emotion. When the vessel had come to the dock, the members of the party boarded the ship to express their sympathy to Colonel Parker and his sons, Ernest and James, who accompanied him.

While the condolences were being said, the dockhands showed their love for the departed. Every man stopped work, and with bowed heads a sextet of them went on board the ship and carried the remains of their friend ashore. More than that, they asked that they be allowed to carry the casket to the family home, and only the fact that other arrangements had been made prevented this touching tribute to her memory being paid. As it was the remains were placed in a waiting conveyance and taken to the King street house, where the body will lie in state until Tuesday next, when the funeral

played on the old instrument, and besides these many other funerals of notable personages took place from the old church while the old organ was played, among them being that of Minister James A. King.

Some five years ago the organ came near being burned up. From some unknown cause fire broke out inside the instrument and the blaze was discovered just in time to prevent the destruction of the historic old curio. The rats, also, during the past thirty-seven years, have not neglected the instrument, and at times have threatened havoc inside it, but such damage as was done by the rodents has been remedied, and the wonderful old organ is now in splendid repair, notwithstanding its hard service and its long and eventful career.

The congregation at the new Rice Chapel are delighted with their beautiful white and gold organ, and in its new home the old instrument will continue to peal forth its melodies, the tones the fuller and richer for the smaller size of the little church.

The dedication of its successor takes place tonight at Kawaiahao. It is hardly probable that the service of the new instrument will extend over a period of such change and remarkable events locally as the old one, though it should last for a hundred years.

SUCCESSOR TO LEO THIRTEENTH

ROME, July 25.—Although the Pope is in excellent health, the feeling prevails at the Vatican that a meeting of the College of Cardinals cannot be far off and there is no secret that the candidates to the papacy are making elaborate preparations for this conclave.

One of the chief characteristics of the next conclave, according to a high prelate, will be the large number of candidates for the chair of St. Peter. Whereas, after the death of Pius IX, there were only three candidates whose chances for the Papacy were serious, today half the sacred college aspires to the chair and a first scrutiny is expected to show six or seven cardinals who are favored for the pontificate.

Those who are well informed anticipate a deadlock, and the ultimate selection of an outsider who has not yet been mentioned.

Latest Sugar Prices.

NEW YORK, July 25.—Sugar: Raw, steady; fair refining, 3.9-16c; centrifugal, 96 test, 4.3-16c; molasses sugar, 3.5-16c. Refined, steady; crushed, 5.55c; powdered, 5.55c; granulated, 5.45c.

party will go to Mana in the Kinau, the steamer taking place there.

Among those who awaited the arrival of the steamer were Carl Widemann and Frank C. Woods, sons-in-law of the deceased, Delegate R. W. Wilcox, Prince David Kawanamano, Senator Kapiolani and others of the most prominent Hawaiians of the city. A large percentage of those who thronged the wharf were personal friends of the family, and their grief seemed most sincere.

Colonel Parker and his two sons, who had accompanied the remains from New York, did not appear until the body had been removed. Colonel Parker shows the effects of his sorrow and seems to have aged perceptibly. The young men supported him to a carriage and he was driven immediately to his home.

The casket was placed in the parlor to the right, and was covered with yellow lilies and made. There were rows of kahilis and over the bier a kahili was waved. Apart from these there was no evidence of the old customs. There was a profusion of floral offerings and these continued to arrive all evening. There will be a service at the house arranged later. Soon after the disposition of the casket had been made Colonel Parker and his sons retired to rest after their long journey from New York.

SUGAR STOCK TO BE SWELLED

NEW YORK, July 25.—The stockholders of the American Sugar Refining Company will receive in a day or two a communication from the board of directors in which it is proposed that the stockholders authorize the issue of \$15,000,000 of new stock of the company. The communication will be sent to each of the 11,000 stockholders as soon as it comes from the printers.

The company has expended in the acquisition of property for its business, permanent improvements, etc., over \$15,000,000. The \$15,000,000 which the proposed increase will bring to the treasury of the company will be used for its business purposes. The strength of the business consists in its freedom from mortgage debt and its entire pecuniary independence. The entire amount realized from the new stock will come into the treasury of the company and will be available for its business uses.

MORE CLAIMS ARE REGISTERED

The Court of Fire Claims has reached 5,706 in the number of the claims filed for its consideration, and the total amount of the money asked by the claimants is \$2,574,992.77. The court now is considering many of the small claims for clothing and personal effects, the average reaching some fifty a day.

It is the expectation that the court will remove from its quarters Monday of next week. The small conflict which seemed to be about to arise between the officials of the Legislature and the court appears to have been settled. As the outlook now is the Superintendent of Public Works will take over the hall of the House today and fix up the corner rooms on the Waikiki end of the building, one for Clerk Meheula and the other for the Speaker.

This would permit the court to have the rooms for their sitting Monday, for furniture is on hand for the arrangement of the room the moment it is found that there will be no one to suffer by the change of quarters.

The Sultan has been having trouble with his harem. The ladies of the harem started a fire, throwing the blame of the act upon a member whom the others disliked.

The eight-year-old son of John Trebel, of Santa Rosa, accidentally discharged a gun, killing one little brother and wounding another so that his arm had to be amputated.

BONDS MAY NOT ISSUE Washington Op- posed to Use of Old Securities.

There will be no bonds of the Government until there has been passed by the Legislature an act specifically authorizing the issue. This was settled by a letter which was received yesterday from Secretary of the Interior Hitchcock, addressed to the Governor, in which the right to issue such securities was denied. This means that the \$750,000 bonds under the old acts never will be utilized.

The letter of the Secretary was written in reply to one from the Executive, sent during the session of the Legislature, asking if the President would approve an issue. The fact that the bonds would be the remaining ones of an old issue, the ends for which they were authorized having been attained by use of money out of the current receipts of the Government, were set forth, and a request made for the speedy determination of the question. The decision of the Secretary makes it impossible for the Territory to have the use of the proceeds of the bonds, but at the same time leaves undecided the question which caused discussion when the proposal of the Government was made.

In the letter of the Secretary, which states that the matter has not been submitted to the President, the only question which is discussed is the method of the issue. The deeper one of the capacity of the Territory to benefit by an issue of securities which were authorized during the days of the Republic, was left untouched. The letter says the decision as to the issue is based on the opinion that further legislation must be had before there could issue any bonds under the old act, which is section 2 of chapter 71, Laws of 1896, of the Republic of Hawaii. This section says, after authorizing the bonds, "No such bonds shall be issued except in pursuance of an act of the Legislature, authorizing the same."

There were issued under the act of 1896, at that session and the following one, over \$1,200,000 of bonds, with no further authorization than the appropriation bills enumerating the purposes for which the proceeds shall be used. Most of these bonds have been redeemed under the terms of the annexation resolution and the following acts. There seems a discrepancy between two opinions, one of which permits the taking up of bonds issued under certain conditions and the other declaring that the conditions are not sufficient to constitute authority for the bonds.

The failure to make available this money, which would have been of use in the event of a loan act, will now have no effect upon the finances of the Territory, as in the absence of a specific appropriation for its use the bonds would have to be unused in the treasury, and would play no part in relieving the stringency in official affairs. Acting Governor Cooper does not take other than a hopeful view of the situation, for the assessments have reached such a figure as to show that with a substantial income tax return there will be no great shortage in the Territorial finances during the period for which appropriations are made.

Her Last Run.

The Wilder steamer Mokoli came into port last night at 11 o'clock on her last run. She will now be put out of commission indefinitely, the Lehua taking her run hereafter. The Mokoli has not been doing enough business for the company to justify them keeping her in commission. The Lehua is a much larger vessel and can easily do the work of both steamers. No freight was brought in, the purser stating his cargo consisted of "a manifest of emptiness." Two Catholics, who came to the city from the Leper Settlement, the only passengers aboard.

The intense heat in England continues.

Clyde Fitch's plays are the vogue in London.

Rev. P. Hartwig, the famous plunger, is dead.

General Wood continues to improve at Hawaii.

Russia is seeking to buy the Kai Ping colleries.

Storms are causing serious damage to Ohio crops.

Sallinas, Cal., has been suffering big grain field fires.

Silverware burglars have been at work in San Jose.

Heavy receipts of Alaskan gold are expected this year.

Butte City has offered \$20,000 for the Jeffries-Ruhlin fight.

Leigh Hunt, the Korean millionaire, is very ill at Nagasaki.

The Missouri river is changing its channel near Kansas City.

The owners of Mount Hamilton are on the warpath against hunters.

Experiments with wireless telegraph will be made on the Alaska coast.

The cornerstone of the new Indian school at Riverside was laid last week. A Harvard student shot and killed his roommate, thinking him a burglar. An exploding soda water fountain wrecked a Corons, Cal., drug store last week.

FOR OLD AGE

To the old, as to babies, the even balance of health is more important than anything else in the world. The possible health, in age, is not high and strong; it is only even.

There is no end, but death, to the trouble that comes of its loss.

It ought to be watched like a baby's.

Their future is short; but oh how it turns on comfort! on whether the wrinkles are wrinkles of pain or of long serene enjoyment!

Scott's emulsion of cod-liver oil—for very old and very young in different ways—is the food to secure this even condition of health.

We'll send you a little to try, if you like. SCOTT & BOWNE, 409 Pearl street, New York.

HONOLULU STOCK EXCHANGE.

Honolulu, August 1, 1901.

NAME OF STOCK	Capital	Val	Bid	Ask
MERCANTILE.				
C. Brewer & Co.	1,000,000	100	425	
N. S. Sacks' Dry Goods Co., Ltd.	80,000	100	100	
L. B. Kerr & Co., Ltd.	200,000	50	45	
SOVEREIGN.				
Ewa	5,000,000	20	25	25 1/2
Manila	175,000	100		
Haw. Agricultural Co.	1,000,000	100	60 1/2	
Haw. Com. & Sug. Co.	2,812,750	100		
Hawaiian Sugar Co.	2,000,000	20	14 1/2	
Honolulu	750,000	100	20 1/2	
Honokaa	2,000,000	20		
Maui	500,000	100	22 1/2	
Maui Sugar Co.	500,000	20	23 1/2	
Maui Plant. Co., Ltd.	2,500,000	50		
Kapahulu	100,000	100	120	
Kona	300,000	100	120	
Kona Sugar Co.	600,000	100	120	
McBryde & Co., Ltd.	322,500	20	8 1/2	
Nahiku Sugar Co.	1,600,000	20	11	
Oahu Sugar Co.	750,000	100	125	
Onomaha	1,000,000	20	135	
Panama	500,000	20	135	
Panama Sugar Co., Ltd.	812,500	20	135	
Panama	2,500,000	20	140	
Panama Sugar Co., Ltd.	1,000,000	20	140	
Panama	500,000	100	270	
Panama	750,000	100	270	
Panama	2,000,000	100	100	
Panama	4,000,000	100	85	
Panama	750,000	100	87 1/2	
Panama	250,000	100	87 1/2	
Panama	125,000	100	80	
STANDARD CO.				
Wilder & S. Co.	500,000	100	100	
Wilder & S. Co.	500,000	100	95	
MISCELLANEOUS.				
Hawaiian Electric Co.	250,000	100	105	
Hon. Ry. Tr. & Ld. Co.	100,000	10	100	
Maui Telephone Co.	50,000	10	100	
O. R. & L. Co.	2,000,000	100	100	
People's Ice & Ref. Co.	150,000	100		
BANKS.				
First National Bank			110	
First Am. Savings Bk. & Trust Co.			102	
BONDS.				
Haw. Govt. 5 per cent			100	
Hilo R. & L. Co. 6 per cent			100	
Hon. R. T. & L. Co.			100	
Ewa Plantation 6 p.c.			100	
O. R. & L. Co.			100	
Oahu Plant. & P. Co.			100	
Oahu Plan. 6 p.c.			100	
Oahu Plan. 6 p.c.			100	
Waialua Ag. Co. 6 p.c.			100	

*Hilo and Puna Div. SALES. Morning session—Forty-seven Ewa, \$25.

DIVIDENDS PAID. Per cent

C. Brewer & Company 2
Haitu 2
Hawaiian Sugar Company 2
Kahuku 1
Paia 2
Waimanalo 2
Waimea Mill Company 1
Oahu 1
Kona 1
Koloa 5
Kipahulu 5
Honokaa 15 cents

DIVIDENDS PAID JULY 15.

Hawaiian Ag. Company 2 1/2
Honolulu 2
O. R. & L. Co. 50 cents

SALES DURING JULY.

One thousand and six Ewa, \$25 to \$26; 490 Hawaiian Sugar, \$30 to \$34; 110 Kahuku, \$22.25 to \$11.50; 200 McBryde, assessable, \$8; 344 McBryde, paid up, \$10.25 to \$10.50; 208 Oahu, \$132.50 to \$137.50; 135 Oahu, \$12.25 to \$14.75; 672 Oahu, assessable, \$2.25 to \$3; 150 Oahu, paid up, \$12.50; 125 Pioneer Mill, \$9 to \$10.25; 410 Waialua, \$8 to \$9; 22 Mutual Telephone, \$9; 1009 Hilo R. Co. bonds (Hilo and Puna Div.), \$100; 4,000 Ewa Plantation bonds, \$101 to \$101.50; 15,000 Oahu R. & L. Co. bonds, \$104 to \$104.50; 1,000 Waialua Agricultural bonds, \$102.50.

Members of the Privy Council.

NEW YORK, July 25.—Says the London correspondent of the Tribune:

Lord Milner and Cecil Rhodes met yesterday at Marlborough House, where they were sworn in as members of the privy council, with Lord Cromer, whose earldom has been worthily earned. Mr. Chamberlain was not present. Mr. Rhodes is fully occupied with business and spends much time at Alfred Beit's house, where South African affairs are discussed in detail.

Italians for California.

NEW YORK, July 21.—Secretary McSweeney of the Immigration Bureau says in January the total arrivals of Italians were 4,021; destined to California, 127; in February, 7,184; to California, 289; March, 11,655; to California, 529; April, 21,413; to California, 683; May, 24,323; to California, 471; June, 16,053; to California, 304. There are no figures on July so far.

J. HOPP & CO.—J. HOPP & CO.

The Only One in Stock

LADIES' DRESSING MIRROR, a very handsome article, with gilded frame—just what is needed by a ladies' tailor. Price extremely cheap.

Mahogany Cabinets

For music sheets; finest piano finish.

The ever welcome.....

Reclining Chair

with adjustable back; in hard wood or wicker.

Rugs

A full line at the lowest prices in town.

Portiere Divans

BIG VARIETY (of the best for the money)

Furniture Coverings

Trimmings to match.

Uholstering.

ALL KINDS OF REPAIRING.

J. Hopp & Co

LEADING FURNITURE DEALERS.

King and Bethel Sts.

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